

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A method of forming a conductive thin film pattern, comprising:
  - a first step of forming an underfilm made of a conductor on a substrate;
  - a second step of selectively forming a first resist frame on the underfilm;
  - a third step of forming a first conductive layer pattern by ~~making~~-selective plating growth using the first resist frame as a mask and using the underfilm as an electrode film-~~oeur~~;
  - a fourth step of forming an intermediate conductive layer so as to cover the first resist frame and the first conductive layer pattern;
  - a fifth step of selectively forming a second resist frame on the intermediate conductive layer in a position corresponding to the first resist frame ~~on the intermediate conductive layer~~;
  - a sixth step of forming a second conductive layer pattern by ~~making~~-selective plating growth using the second resist frame as a mask and using the intermediate conductive layer as an electrode film-~~oeur~~; and
  - a seventh step of completing formation of the conductive thin film pattern by removing the first and second resist frames, the intermediate conductive layer in a ~~portion~~ position sandwiched by the resist frames, and the underfilm.
2. (Original) A method of forming a conductive thin film pattern according to claim 1, wherein in the fourth step at least the second resist frame is formed by using a liquid photoresist material.

3. (Original) A method of forming a conductive thin film pattern according to claim 1, wherein in the fourth step, the intermediate conductive layer is formed by using a material having the same composition as that of at least one of the first and second conductive layer patterns.

4. (Original) A method of forming a conductive thin film pattern according to claim 2, wherein in the fourth step, the intermediate conductive layer is formed by using a material having the same composition as that of at least one of the first and second conductive layer patterns.

5. (Currently Amended) A method of manufacturing a thin film magnetic head including a conductive thin film pattern,

wherein a step of forming the conductive thin film pattern comprises:

a first step of forming an underfilm made of a conductor on a substrate;

a second step of selectively forming a first resist frame on the underfilm;

a third step of forming a first conductive layer pattern by ~~making~~ selective plating growth using the first resist frame as a mask and using the underfilm film as an electrode film-~~occur~~;

a fourth step of forming an intermediate conductive layer so as to cover the first resist frame and the first conductive layer pattern;

a fifth step of selectively forming a second resist frame on the intermediate conductive layer in a position corresponding to the first resist frame ~~on the intermediate conductive layer~~;

a sixth step of forming a second conductive layer pattern by ~~making~~ selective plating growth using the second resist frame as a mask and using the intermediate conductive layer as an electrode film-~~occur~~; and

a seventh step of completing formation of the conductive thin film pattern by removing the first and second resist frames, the intermediate conductive layer in a portion sandwiched by the resist frames, and the underfilm.

6. (Original) A method of manufacturing a thin film magnetic head according to claim 4, wherein a thin film coil for generating a signal magnetic field for performing magnetic recording is formed by using the step of forming the conductive thin film pattern.

7. (Original) A method of manufacturing a thin film magnetic head according to claim 4, wherein a wiring pattern functioning as a conductive lead is formed by using the step of forming the conductive thin film pattern.

8. (Currently Amended) A method of manufacturing a thin film inductor including a conductive thin film pattern,

wherein a step of forming the conductive thin film pattern comprises:

a first step of forming an underfilm made of a conductor on a substrate;

a second step of selectively forming a first resist frame on the underfilm;

a third step of forming a first conductive layer pattern by ~~making~~ selective plating growth using the first resist frame as a mask and using the underfilm as an electrode film-~~oeur~~;

a fourth step of forming an intermediate conductive layer so as to cover the first resist frame and the first conductive layer pattern;

a fifth step of selectively forming a second resist frame on the intermediate conductive layer in a position corresponding to the first resist frame ~~on the intermediate conductive layer~~;

a sixth step of forming a second conductive layer pattern by ~~making~~ selective plating growth using the second resist frame as a mask and using the intermediate conductive layer as an electrode film-~~oeur~~; and

a seventh step of completing formation of the conductive thin film pattern by removing the first and second resist frames, the intermediate conductive layer in a portion sandwiched by the resist frames, and the underfilm.

9. (Currently Amended) A method of manufacturing a thin film inductor according to claim 7, wherein a wiring pattern functioning as a conductive lead is formed by using the step of forming the conductive thin film pattern.

10. (Currently Amended) A method of manufacturing a micro device including a conductive thin film pattern,

wherein a step of forming the conductive thin film pattern comprises:

a first step of forming an underfilm made of a conductor on a substrate;

a second step of selectively forming a first resist frame on the underfilm;

a third step of forming a first conductive layer pattern by ~~making~~-selective plating growth using the first resist frame as a mask and using the underfilm as an electrode film-~~oeur~~;

a fourth step of forming an intermediate conductive layer so as to cover the first resist frame and the first conductive layer pattern;

a fifth step of selectively forming a second resist frame on the intermediate conductive layer in a position corresponding to the first resist frame ~~on the intermediate conductive layer~~;

a sixth step of forming a second conductive layer pattern by ~~making~~-selective plating growth using the second resist frame as a mask and using the intermediate conductive layer as an electrode film-~~oeur~~; and

a seventh step of completing formation of the conductive thin film pattern by removing the first and second resist frames, the intermediate conductive layer in a portion sandwiched by the resist frames, and the underfilm.

11. (Currently Amended) A conductive thin film pattern comprising:

- an underfilm pattern made of a conductor;
- a first conductive layer pattern formed on the underfilm pattern by selective plating growth using the underfilm pattern as an electrode film ~~on the underfilm pattern~~;
- an intermediate conductive layer pattern formed on the first conductive layer pattern; and
- a second conductive layer pattern formed on the intermediate conductive layer pattern by selective plating growth using the intermediate conductive layer pattern as an electrode film ~~on the intermediate conductive layer pattern~~.

12. (New) A method of forming a thin film coil, comprising:

- a first step of forming an underfilm made of a conductor on a substrate;
- a second step of selectively forming a first resist frame on the underfilm;
- a third step of forming a first conductive coil layer pattern by selective plating growth using the first resist frame as a mask and using the underfilm as an electrode film;
- a fourth step of forming an intermediate conductive layer so as to cover the first resist frame and the first conductive coil layer pattern;
- a fifth step of selectively forming a second resist frame on the intermediate conductive layer in a position corresponding to the first resist frame;
- a sixth step of forming a second conductive coil layer pattern by selective plating grown using the second resist frame as a mask and using the intermediate conductive layer as an electrode film; and
- a seventh step of completing formation of the conductive thin film pattern by removing the first and second resist frames, the intermediate conductive layer in a position sandwiched by the resist frames, and the underfilm.

13. (New) A method of forming a thin film coil according to claim 12, wherein in the fourth step at least the second resist frame is formed by using a liquid photoresist material.

14. (New) A method of forming a thin film coil according to claim 12, wherein in the fourth step, the intermediate conductive layer is formed by using a material having the same composition as that of at least one of the first and second conductive coil layer patterns.

15. (New) A method of forming a thin film coil according to claim 13, wherein the fourth step, the intermediate conductive layer is formed by using a material having the same composition as that of at least one of the first and second conductive coil layer patterns.

16. (New) A thin film coil comprising:  
an underfilm pattern made of a conductor;  
a first conductive coil layer pattern formed on the underfilm pattern by selective plating growth using the underfilm pattern as an electrode film;  
an intermediate conductive coil layer pattern formed on the first conductive layer pattern; and  
a second conductive coil layer pattern formed on the intermediate conductive coil layer pattern by selective plating growth using the intermediate conductive coil layer pattern as an electrode film.